

**General Fund  
Fund Balance Analysis  
End of 2014 Legislative Session**

Expenditures by Omnibus Bill - Summary

FY 2012-13

FY 2014-15

FY 2016-17



May 30, 2014

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**General Fund - Fund Balance Analysis**

	Closing	2-14 Fcst	2-14 Plng Est	5-14 Enacted	5-14 Enacted	5-14 Enacted	5-14 vs 2-14	5-14 Plng Est	5-14 Plng Est	5-14 Plng Est	5-14 vs 2-14
	FY 2012-13	FY 2014-15	FY 2016-17	FY 2014	FY 2015	FY 2014-15	FY 2014-15	FY 2016	FY 2017	FY 2016-17	FY 2016-17
<b>General Fund Summary</b>											
<b>Actual &amp; Estimated Resources</b>											
Balance Forward From Prior Year	1,288,673	1,711,915	2,267,544	1,711,915	1,337,919	1,711,915	0	1,216,647	1,247,178	1,216,647	(1,050,897)
Current Resources:											
Tax Revenues	32,798,446	37,812,634	41,629,948	18,365,033	18,951,789	37,316,822	(495,812)	19,857,903	20,776,015	40,633,918	(996,030)
Non-Tax Revenues	1,572,856	1,432,486	1,408,637	725,093	720,514	1,445,607	13,121	708,399	704,836	1,413,235	4,598
Subtotal Non-Dedicated Revenue	34,371,302	39,245,120	43,038,585	19,090,126	19,672,303	38,762,429	(482,691)	20,566,302	21,480,851	42,047,153	(991,432)
Dedicated Revenue	1,013	190	2	189	1	190	0	1	1	2	0
Transfers In	1,087,367	279,295	195,025	188,442	91,053	279,495	200	92,326	103,099	195,425	400
Prior Year Adjustments	282,890	50,000	50,000	25,000	25,000	50,000	0	25,000	25,000	50,000	0
Subtotal Other Revenue	1,371,270	329,485	245,027	213,631	116,054	329,685	200	117,327	128,100	245,427	400
Subtotal Current Resources	35,742,573	39,574,605	43,283,612	19,303,757	19,788,357	39,092,114	(482,491)	20,683,629	21,608,951	42,292,580	(991,032)
<b>Total Resources Available</b>	<b>37,031,246</b>	<b>41,286,520</b>	<b>45,551,156</b>	<b>21,015,672</b>	<b>21,126,276</b>	<b>40,804,029</b>	<b>(482,491)</b>	<b>21,900,276</b>	<b>22,856,129</b>	<b>43,509,227</b>	<b>(2,041,929)</b>
<b>Actual &amp; Estimated Spending</b>											
K-12 Education	14,412,611	15,812,744	16,733,916	7,660,326	8,206,418	15,866,744	54,000	8,372,134	8,506,998	16,879,132	145,216
K-12 Ptx Rec Shift/Aid Payment Shift	1,068,360	812,574	0	812,574	0	812,574	0	0	0	0	0
Subtotal K-12 Education	15,480,971	16,625,318	16,733,916	8,472,900	8,206,418	16,679,318	54,000	8,372,134	8,506,998	16,879,132	145,216
Higher Education	2,570,541	2,813,761	2,849,330	1,392,346	1,448,065	2,840,411	26,650	1,449,515	1,449,515	2,899,030	49,700
Property Tax Aids & Credits	2,776,872	2,922,607	3,283,218	1,326,697	1,642,741	2,969,438	46,831	1,669,350	1,701,916	3,371,266	88,048
Health & Human Services	10,592,662	11,343,457	12,545,359	5,573,973	5,878,936	11,452,909	109,452	6,473,474	6,726,942	13,200,416	655,057
Public Safety & Judiciary	1,840,335	1,949,150	1,984,433	974,280	1,010,724	1,985,004	35,854	1,012,771	1,012,347	2,025,118	40,685
Transportation	125,961	254,085	207,306	150,195	119,140	269,335	15,250	105,856	105,950	211,806	4,500
Environment & Agriculture	306,311	318,686	331,716	154,928	170,314	325,242	6,556	166,634	166,643	333,277	1,561
Jobs, Economic Development, Housing & Commerce	279,304	383,632	344,327	232,733	205,624	438,357	54,725	177,059	175,671	352,730	8,403
State Government & Veterans	863,243	963,105	896,768	502,764	479,429	982,193	19,088	470,448	470,668	941,116	44,348
Debt Service	415,056	1,252,740	1,268,294	619,935	634,057	1,253,992	1,252	625,484	652,598	1,278,082	9,788
Capital Projects & Grants	44,552	212,355	260,002	281,923	129,180	411,103	198,748	135,372	137,430	272,802	12,800
Other	22,873	0	0	0	0	0	0	0	0	0	0
Cancellation Estimates	0	(20,110)	(20,000)	(5,110)	(15,000)	(20,110)	0	(5,000)	(15,000)	(20,000)	0
Subtotal Expenditures & Transfers	35,318,681	39,018,786	40,684,669	19,677,564	19,909,628	39,587,192	568,406	20,653,097	21,091,678	41,744,775	1,060,106
Dedicated Expenditures	650	190	2	189	1	190	0	1	1	2	0
<b>Total Expenditures &amp; Transfers</b>	<b>35,319,331</b>	<b>39,018,976</b>	<b>40,684,671</b>	<b>19,677,753</b>	<b>19,909,629</b>	<b>39,587,382</b>	<b>568,406</b>	<b>20,653,098</b>	<b>21,091,679</b>	<b>41,744,777</b>	<b>1,060,106</b>
<b>Balance Before Reserves</b>	<b>1,711,915</b>	<b>2,267,544</b>	<b>4,866,485</b>	<b>1,337,919</b>	<b>1,216,647</b>	<b>1,216,647</b>	<b>(1,050,897)</b>	<b>1,247,178</b>	<b>1,764,450</b>	<b>1,764,450</b>	<b>(3,102,035)</b>
Cash Flow Account	350,000	350,000	350,000	350,000	350,000	350,000	0	350,000	350,000	350,000	0
Budget Reserve	656,471	660,992	660,992	660,992	810,992	810,992	150,000	810,992	810,992	810,992	150,000
Stadium Reserve	0	23,392	0	37,444	23,392	23,392	0	2,888	0	0	0
Appropriations Carried Forward	69,355	0	0	0	0	0	0	0	0	0	0
<b>Budgetary Balance</b>	<b>636,089</b>	<b>1,233,160</b>	<b>3,855,493</b>	<b>289,483</b>	<b>32,263</b>	<b>32,263</b>	<b>(1,200,897)</b>	<b>83,298</b>	<b>603,458</b>	<b>603,458</b>	<b>(3,252,035)</b>

**General Fund - Fund Balance Analysis**

	Closing	2-14 Fcst	2-14 Plng Est	5-14 Enacted	5-14 Enacted	5-14 Enacted	5-14 vs 2-14	5-14 Plng Est	5-14 Plng Est	5-14 Plng Est	5-14 vs 2-14
	FY 2012-13	FY 2014-15	FY 2016-17	FY 2014	FY 2015	FY 2014-15	FY 2014-15	FY 2016	FY 2017	FY 2016-17	FY 2016-17
<b><u>Non-Dedicated Revenue</u></b>											
<b>Tax Revenues:</b>											
Individual Income	16,984,960	19,559,600	22,145,800	9,465,530	9,860,175	19,325,705	(233,895)	10,632,520	11,198,835	21,831,355	(314,445)
Corporate Income	2,324,902	2,713,517	2,723,881	1,337,318	1,371,599	2,708,917	(4,600)	1,342,835	1,380,351	2,723,186	(695)
Sales Tax-General	9,429,208	10,360,883	11,414,829	5,007,155	5,144,534	10,151,689	(209,194)	5,300,580	5,578,059	10,878,639	(536,190)
Statewide Property Tax	1,610,721	1,665,361	1,710,214	832,057	833,304	1,665,361	0	845,459	864,755	1,710,214	0
Estate & Gift Tax	324,214	379,900	456,700	173,400	163,800	337,200	(42,700)	157,300	155,100	312,400	(144,300)
Liquor, Wine, Beer	160,757	168,690	175,510	82,860	85,110	167,970	(720)	86,790	88,520	175,310	(200)
Cigarette & Tobacco Products	379,871	1,174,251	1,175,780	593,271	576,277	1,169,548	(4,703)	583,680	591,900	1,175,580	(200)
Taconite Occupation	44,432	26,505	29,400	12,505	14,000	26,505	0	14,700	14,700	29,400	0
Mortgage Registry Tax	242,965	195,172	196,056	99,341	95,831	195,172	0	98,375	97,681	196,056	0
Deed Transfer Tax	132,987	187,674	213,079	88,319	99,355	187,674	0	106,949	106,130	213,079	0
Insurance Gross Earnings	627,149	713,602	776,909	349,478	364,124	713,602	0	380,711	396,198	776,909	0
Controlled Substance Tax	7	10	10	5	5	10	0	5	5	10	0
Other Gross Earnings	100	100	100	50	50	100	0	50	50	100	0
Lawful Gambling Taxes	77,826	83,000	87,900	40,900	42,100	83,000	0	43,350	44,550	87,900	0
Medical Assistance Surcharges	471,317	595,919	534,130	289,219	306,700	595,919	0	269,774	264,356	534,130	0
Income Tax Reciprocity	182	0	0	0	0	0	0	0	0	0	0
Motor Vehicle Registration Tax	1,245	1,300	1,300	650	650	1,300	0	650	650	1,300	0
All Other Tax Refunds	(14,397)	(12,850)	(11,650)	(7,025)	(5,825)	(12,850)	0	(5,825)	(5,825)	(11,650)	0
<b>Subtotal Tax Revenues</b>	<b>32,798,446</b>	<b>37,812,634</b>	<b>41,629,948</b>	<b>18,365,033</b>	<b>18,951,789</b>	<b>37,316,822</b>	<b>(495,812)</b>	<b>19,857,903</b>	<b>20,776,015</b>	<b>40,633,918</b>	<b>(996,030)</b>
<b>Non-Tax Revenues:</b>											
Investment Income	6,370	9,800	10,000	4,600	5,200	9,800	0	5,000	5,000	10,000	0
Lottery Revenue	119,405	121,071	120,579	60,458	60,613	121,071	0	60,421	60,158	120,579	0
Tobacco Settlements	336,921	327,545	324,286	164,529	163,016	327,545	0	162,352	161,934	324,286	0
<b>FEES:</b>											
Departmental Earnings	401,067	371,734	372,323	186,046	185,688	371,734	0	186,912	185,411	372,323	0
DHS MSOP Collections	10,553	24,949	28,262	12,222	12,904	25,126	177	13,580	14,682	28,262	0
DHS SOS Collections	109,489	109,800	110,800	54,400	57,450	111,850	2,050	57,450	57,450	114,900	4,100
Fines & Surcharges	175,464	170,026	169,102	85,391	84,635	170,026	0	84,633	84,469	169,102	0
Subtotal Fees	696,573	676,509	680,487	338,059	340,677	678,736	2,227	342,575	342,012	684,587	4,100
<b>OTHER NON-DEDICATED REVENUE:</b>											
County Nursing Home, Public Hosp IGT	13,576	10,584	7,584	6,792	3,792	10,584	0	3,792	3,792	7,584	0
All Other Non-Dedicated Revenue	400,019	286,993	265,717	150,663	147,224	297,887	10,894	134,267	131,948	266,215	498
Subtotal Other Non-Dedicated Revenue	413,595	297,577	273,301	157,455	151,016	308,471	10,894	138,059	135,740	273,799	498
Other Agencies' Refunds	(8)	(16)	(16)	(8)	(8)	(16)	0	(8)	(8)	(16)	0
<b>Subtotal Non-Tax Revenues</b>	<b>1,572,856</b>	<b>1,432,486</b>	<b>1,408,637</b>	<b>725,093</b>	<b>720,514</b>	<b>1,445,607</b>	<b>13,121</b>	<b>708,399</b>	<b>704,836</b>	<b>1,413,235</b>	<b>4,598</b>
<b>Total Net Non-Dedicated Revenue</b>	<b>34,371,302</b>	<b>39,245,120</b>	<b>43,038,585</b>	<b>19,090,126</b>	<b>19,672,303</b>	<b>38,762,429</b>	<b>(482,691)</b>	<b>20,566,302</b>	<b>21,480,851</b>	<b>42,047,153</b>	<b>(991,432)</b>
<b><u>Dedicated Revenue</u></b>											
All Other Dedicated Revenues	1,013	190	2	189	1	190	0	1	1	2	0
<b>Total Dedicated Revenue</b>	<b>1,013</b>	<b>190</b>	<b>2</b>	<b>189</b>	<b>1</b>	<b>190</b>	<b>0</b>	<b>1</b>	<b>1</b>	<b>2</b>	<b>0</b>

**General Fund - Fund Balance Analysis**

	Closing	2-14 Fcst	2-14 Plng Est	5-14 Enacted	5-14 Enacted	5-14 Enacted	5-14 vs 2-14	5-14 Plng Est	5-14 Plng Est	5-14 Plng Est	5-14 vs 2-14
	FY 2012-13	FY 2014-15	FY 2016-17	FY 2014	FY 2015	FY 2014-15	FY 2014-15	FY 2016	FY 2017	FY 2016-17	FY 2016-17
<b><i>Transfers From Other Funds</i></b>											
Special Revenue Funds	13,322	10,850	10,850	5,414	5,436	10,850	0	5,414	5,436	10,850	0
All Other Transfers	36,464	29,627	29,849	14,781	14,846	29,627	0	14,892	14,957	29,849	0
Laws 1997, Transfers In	17,922	17,950	17,950	8,975	8,975	17,950	0	8,975	8,975	17,950	0
Laws 2001, Transfers In	4,314	4,314	4,314	2,157	2,157	4,314	0	2,157	2,157	4,314	0
Laws 2002, Transfers In	2,600	2,600	2,600	1,300	1,300	2,600	0	1,300	1,300	2,600	0
Laws 2003, Transfers In	8,159	8,561	8,558	4,282	4,279	8,561	0	4,279	4,279	8,558	0
Laws 2005, Transfers In	399,027	0	0	0	0	0	0	0	0	0	0
Laws 2006, Transfers In	4,582	4,736	0	2,368	2,368	4,736	0	0	0	0	0
Laws 2007, Transfers In	3,030	3,030	0	1,515	1,515	3,030	0	0	0	0	0
Laws 2008, Transfers In	183	154	154	77	77	154	0	77	77	154	0
Laws 2009, Transfers In	7,000	1,000	1,000	500	500	1,000	0	500	500	1,000	0
Laws 2010, Transfers In	467,740	620	620	310	310	620	0	310	310	620	0
Laws 2011, Transfers In	111,068	96,450	450	96,225	225	96,450	0	225	225	450	0
Laws 2012, Transfers In	11,956	0	0	0	0	0	0	0	0	0	0
Laws 2013, Transfers In	0	99,403	118,680	50,538	48,865	99,403	0	53,997	64,683	118,680	0
Laws 2014, Transfers In	0	0	0	0	200	200	200	200	200	400	400
<b>Total Transfers From Other Funds</b>	<b>1,087,367</b>	<b>279,295</b>	<b>195,025</b>	<b>188,442</b>	<b>91,053</b>	<b>279,495</b>	<b>200</b>	<b>92,326</b>	<b>103,099</b>	<b>195,425</b>	<b>400</b>
<b>Prior Year Adjustments</b>	<b>282,890</b>	<b>50,000</b>	<b>50,000</b>	<b>25,000</b>	<b>25,000</b>	<b>50,000</b>	<b>0</b>	<b>25,000</b>	<b>25,000</b>	<b>50,000</b>	<b>0</b>
<b><i>New Legislation Revenues</i></b>											
<b>Tax Revenues:</b>											
14, CH 150 - Ind Inc Tax - Federal Conformity Provisions	0	0	0	(52,670)	(143,025)	(195,695)	(195,695)	(106,880)	(110,405)	(217,285)	(217,285)
14, CH 150 - Ind Inc Tax - Modify Working Family Credit	0	0	0	0	(30,200)	(30,200)	(30,200)	(31,100)	(31,700)	(62,800)	(62,800)
14, CH 150 - Ind Inc Tax - Extend and Increase Angel Inv Credit	0	0	0	0	(3,000)	(3,000)	(3,000)	(15,000)	(15,000)	(30,000)	(30,000)
14, CH 150 - Ind Inc Tax - Tax Bill 1 Income Tax Interaction	0	0	0	0	0	0	0	(760)	(810)	(1,570)	(1,570)
14, CH 150 - Corp Inc Tax - Tax Bill 1 Corp Tax Interaction	0	0	0	0	0	0	0	(110)	(120)	(230)	(230)
14, CH 150 - Corp Inc Tax - Federal Conformity Provisions	0	0	0	(4,055)	(545)	(4,600)	(4,600)	(425)	(380)	(805)	(805)
14, CH 150 - Sales Tax - Repeal Elec and Comm Equip & Repair	0	0	0	(12,900)	(81,700)	(94,600)	(94,600)	(88,000)	(94,700)	(182,700)	(182,700)
14, CH 150 - Sales Tax - Repeal Storage & Warehousing	0	0	0	(13,000)	(82,400)	(95,400)	(95,400)	(88,800)	(95,600)	(184,400)	(184,400)
14, CH 150 - Sales Tax - Exemption for Telecomm	0	0	0	(5,500)	(36,200)	(41,700)	(41,700)	(39,500)	(42,700)	(82,200)	(82,200)
14, CH 150 - Sales Tax - Delay Repeal of Cap Equip Refund Requirement	0	0	0	0	64,600	64,600	64,600	(29,400)	(20,700)	(50,100)	(50,100)
14, CH 150 - Estate Tax - Repeal Gift Tax	0	0	0	(5,600)	(12,100)	(17,700)	(17,700)	(14,500)	(18,200)	(32,700)	(32,700)
14, CH 150 - Estate Tax - Modify Estate Tax Rates & Exemptions	0	0	0	0	(25,000)	(25,000)	(25,000)	(47,800)	(63,800)	(111,600)	(111,600)
14, CH 308 - Ind Inc Tax - Extended Military Pay Subtraction for Active Guard	0	0	0	0	(3,000)	(3,000)	(3,000)	(2,100)	(2,200)	(4,300)	(4,300)
14, CH 308 - Ind Inc Tax - Refundable Cr for Tutoring Expenses	0	0	0	0	(2,600)	(2,600)	(2,600)	0	0	0	0
14, CH 308 - Ind Inc Tax - Tax Bill 2 Income Tax Interaction	0	0	0	0	600	600	600	760	750	1,510	1,510
14, CH 308 - Corp Inc Tax - Tax Bill 2 Corp Tax Interaction	0	0	0	0	0	0	0	170	170	340	340
14, CH 308 - Sales Tax - Modify Threshold June Pmt fr \$120k to \$250k	0	0	0	(16,300)	(400)	(16,700)	(16,700)	(670)	(830)	(1,500)	(1,500)
14, CH 308 - Sales Tax - Reduce Acc June Pmt fr 90% to 81.4%	0	0	0	(22,900)	(560)	(23,460)	(23,460)	(900)	(1,120)	(2,020)	(2,020)
14, CH 308 - Sales Tax - Expand Local Govt Exemption	0	0	0	0	(150)	(150)	(150)	(8,570)	(23,270)	(31,840)	(31,840)
14, CH 308 - Sales Tax - Exemption Modified for Funding Threshold for NP	0	0	0	0	(60)	(60)	(60)	(170)	(170)	(340)	(340)
14, CH 308 - Sales Tax - Exemption - Coin Op Amusement Machines	0	0	0	0	(210)	(210)	(210)	(250)	(270)	(520)	(520)
14, CH 308 - Sales Tax - Exempt Construct Materials for Library Addition	0	0	0	(24)	(48)	(72)	(72)	0	0	0	0
14, CH 308 - Sales Tax - Medical Device Exemption (Retroactive to 4/1/2009)	0	0	0	(1,100)	0	(1,100)	(1,100)	0	0	0	0
14, CH 308 - Sales Tax - NCSL Sales Tax Exemption	0	0	0	0	(62)	(62)	(62)	0	0	0	0
14, CH 308 - Sales Tax - Trail grooming equipment	0	0	0	0	(280)	(280)	(280)	(280)	(290)	(570)	(570)
14, CH 308 - Modify June Acceleration to \$250k (Cigarette & Tobacco)	0	0	0	(60)	0	(60)	(60)	0	0	0	0
14, CH 308 - Reduce Payment from 90% to 81.4% (Cigarette & Tobacco)	0	0	0	(4,570)	(23)	(4,593)	(4,593)	(40)	(60)	(100)	(100)
14, CH 308 - Modify June Acceleration to \$250k (Alcohol)	0	0	0	(60)	0	(60)	(60)	0	0	0	0
14, CH 308 - Reduce Payment from 90% to 81.4% (Alcohol)	0	0	0	(590)	(10)	(600)	(600)	(10)	(10)	(20)	(20)
14, CH 308 - Liquor Tax - Microdistillery Tax Credit	0	0	0	0	(60)	(60)	(60)	(80)	(100)	(180)	(180)
14, CH 308 - Cig Excise Tax Rate - Elim 2nd Tier	0	0	0	0	(50)	(50)	(50)	(50)	(50)	(100)	(100)
Amounts Shown in Detail	0	0	0	139,329	356,483	495,812	495,812	474,465	521,565	996,030	996,030
Subtotal - Tax Revenues	0	0	0	0	0	0	0	0	0	0	0

**General Fund - Fund Balance Analysis**

	Closing FY 2012-13	2-14 Fcst FY 2014-15	2-14 Plng Est FY 2016-17	5-14 Enacted FY 2014	5-14 Enacted FY 2015	5-14 Enacted FY 2014-15	5-14 vs 2-14 FY 2014-15	5-14 Plng Est FY 2016	5-14 Plng Est FY 2017	5-14 Plng Est FY 2016-17	5-14 vs 2-14 FY 2016-17
<b>Non-Tax Revenues:</b>											
14, CH 312 - MSOP Salary Supplement (County Share)	0	0	0	0	177	177	177	0	0	0	0
14, CH 312 - SOS Salary Supplement (County Share)	0	0	0	0	2,050	2,050	2,050	2,050	2,050	4,100	4,100
14, CH 312 - CAQH Coordination of Benefits Registry	0	0	0	0	175	175	175	350	357	707	707
14, CH 312 - Reallocate SSI Interim Assistance Recoveries	0	0	0	0	642	642	642	637	0	637	637
14, CH 312 - Reduce TEFRA Fees	0	0	0	0	(423)	(423)	(423)	(423)	(423)	(846)	(846)
14, CH 312 - Tr Fr Perm School	0	0	0	0	200	200	200	200	200	400	400
14, CH 312 - Tr Fr Assigned Risk Acct	0	0	0	0	10,500	10,500	10,500	0	0	0	0
Amounts Shown in Detail	0	0	0	0	(13,321)	(13,321)	(13,321)	(2,814)	(2,184)	(4,998)	(4,998)
Subtotal - Non-Tax Revenues	0	0	0	0	0	0	0	0	0	0	0
<b>Total New Legislation Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b><u>K-12 Education</u></b>											
General Education	12,499,863	13,290,062	13,091,285	6,851,419	6,464,199	13,315,618	25,556	6,567,231	6,622,442	13,189,673	98,388
Other General Education Programs	92,011	100,948	89,561	51,269	49,801	101,070	122	44,384	45,447	89,831	270
Subtotal General Education	12,591,874	13,391,010	13,180,846	6,902,688	6,514,000	13,416,688	25,678	6,611,615	6,667,889	13,279,504	98,658
Choice Programs	266,100	276,000	295,309	140,766	135,234	276,000	0	143,366	151,943	295,309	0
Indian Programs	7,970	9,063	9,405	4,516	4,556	9,072	9	4,663	4,760	9,423	18
Innovation & Accountability	30,298	108,555	194,409	15,955	92,600	108,555	0	97,619	96,790	194,409	0
Special Student & Teacher Programs	68,979	128,582	120,442	67,217	72,325	139,542	10,960	61,023	61,919	122,942	2,500
Subtotal Education Excellence	373,347	522,200	619,565	228,454	304,715	533,169	10,969	306,671	315,412	622,083	2,518
Special Education	2,056,913	2,196,650	2,420,175	1,082,684	1,113,966	2,196,650	0	1,177,461	1,243,011	2,420,472	297
Facilities & Technology	87,316	98,161	95,401	47,858	50,303	98,161	0	50,891	52,707	103,598	8,197
Nutrition Programs	35,989	38,292	40,611	18,867	23,513	42,380	4,088	24,236	24,951	49,187	8,576
Library Programs	38,889	36,756	36,140	18,686	18,070	36,756	0	18,070	18,070	36,140	0
Early Childhood & Family Support	120,418	159,632	159,436	80,459	90,373	170,832	11,200	91,548	91,990	183,538	24,102
Community Ed & Prevention	3,007	3,601	2,970	1,760	1,841	3,601	0	1,569	1,401	2,970	0
Self-Sufficiency & Lifelong Learning	98,796	97,228	100,282	48,901	49,240	98,141	913	50,385	51,879	102,264	1,982
Subtotal K-12 Education Aids	15,406,549	16,543,530	16,655,426	8,430,357	8,166,021	16,596,378	52,848	8,332,446	8,467,310	16,799,756	144,330
Education, Dept of	37,768	44,829	41,616	24,021	21,660	45,681	852	20,951	20,951	41,902	286
Minn State Academies	23,193	23,413	23,328	11,749	11,964	23,713	300	11,964	11,964	23,928	600
Perpich Center for Arts Education	13,461	13,546	13,546	6,773	6,773	13,546	0	6,773	6,773	13,546	0
<b>Total K-12 Education</b>	<b>15,480,971</b>	<b>16,625,318</b>	<b>16,733,916</b>	<b>8,472,900</b>	<b>8,206,418</b>	<b>16,679,318</b>	<b>54,000</b>	<b>8,372,134</b>	<b>8,506,998</b>	<b>16,879,132</b>	<b>145,216</b>
<b><u>Property Tax Recog/Payment Change</u></b>											
Property Tax Recognition Shift	(35,401)	551,059	0	551,059	0	551,059	0	0	0	0	0
Aid Payment Change K-12 Education	1,103,761	261,515	0	261,515	0	261,515	0	0	0	0	0
Aid Payment Change Tax Aids & Credits	[13,901]	[539]	[0]	[539]	[0]	[539]	[0]	[0]	[0]	[0]	[0]
<b>Total Property Tax Recog/Payment Change</b>	<b>1,068,360</b>	<b>812,574</b>	<b>0</b>	<b>812,574</b>	<b>0</b>	<b>812,574</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b><u>Higher Education</u></b>											
Office of Higher Education	385,963	450,103	454,144	226,281	224,572	450,853	750	227,072	227,072	454,144	0
University of Minnesota	1,090,688	1,167,898	1,182,198	576,799	599,999	1,176,798	8,900	598,949	598,949	1,197,898	15,700
MN State Colleges & Universities	1,091,188	1,193,058	1,210,286	587,915	622,143	1,210,058	17,000	622,143	622,143	1,244,286	34,000
Mayo Foundation	2,702	2,702	2,702	1,351	1,351	2,702	0	1,351	1,351	2,702	0
<b>Total Higher Education</b>	<b>2,570,541</b>	<b>2,813,761</b>	<b>2,849,330</b>	<b>1,392,346</b>	<b>1,448,065</b>	<b>2,840,411</b>	<b>26,650</b>	<b>1,449,515</b>	<b>1,449,515</b>	<b>2,899,030</b>	<b>49,700</b>

**General Fund - Fund Balance Analysis**

	Closing	2-14 Fcst	2-14 Plng Est	5-14 Enacted	5-14 Enacted	5-14 Enacted	5-14 vs 2-14	5-14 Plng Est	5-14 Plng Est	5-14 Plng Est	5-14 vs 2-14
	FY 2012-13	FY 2014-15	FY 2016-17	FY 2014	FY 2015	FY 2014-15	FY 2014-15	FY 2016	FY 2017	FY 2016-17	FY 2016-17
<b><u>Property Tax Aids &amp; Credits</u></b>											
Property Tax Refunds:											
Regular Homeowners	600,239	703,300	845,400	296,800	418,600	715,400	12,100	418,540	429,490	848,030	2,630
Regular Renters	387,081	398,200	440,200	187,900	222,800	410,700	12,500	217,300	223,000	440,300	100
Targeting	6,148	2,708	8,690	728	1,980	2,708	0	1,980	6,710	8,690	0
Forest Land Credits	6,572	10,580	11,590	5,200	5,380	10,580	0	5,650	5,940	11,590	0
Subtotal Property Tax Refunds	1,000,040	1,114,788	1,305,880	490,628	648,760	1,139,388	24,600	643,470	665,140	1,308,610	2,730
City Aid	850,507	935,118	1,020,696	427,440	507,698	935,138	20	516,926	519,398	1,036,324	15,628
Disparity Reduction Aid											
School	17,433	16,342	16,046	8,319	8,023	16,342	0	8,023	8,023	16,046	0
Non-School	20,438	20,562	20,562	10,281	10,281	20,562	0	10,281	10,281	20,562	0
Border City Disparity Credit											
School	2,738	3,083	3,436	1,403	1,680	3,083	0	1,718	1,718	3,436	0
Non-School	10,552	12,451	13,984	5,459	6,992	12,451	0	9,192	9,292	18,484	4,500
Taconite Reimbursement (School)	1,122	1,122	1,122	561	561	1,122	0	561	561	1,122	0
Supplemental Homestead (Non-School)	11,065	10,612	10,826	5,279	5,333	10,612	0	5,386	5,440	10,826	0
Aid To Police And Fire	163,034	183,459	195,396	89,448	94,011	183,459	0	96,063	99,333	195,396	0
Disaster Credit											
School	302	177	42	143	34	177	0	21	21	42	0
Non-School	799	809	208	705	104	809	0	104	104	208	0
Wetlands Reimb Credit	5	0	0	0	0	0	0	0	0	0	0
Prior Year Credits											
School	36	21	0	21	0	21	0	0	0	0	0
Non-School	1,304	105	46	82	23	105	0	23	23	46	0
Market Value Homestead Credit											
School	78,707	0	0	0	0	0	0	0	0	0	0
Non-School	97,282	0	0	0	0	0	0	0	0	0	0
Agric Market Value Homestead Credit											
School	11,548	10,239	9,748	5,339	4,900	10,239	0	4,874	4,874	9,748	0
Non-School	36,171	35,187	34,714	17,830	34,257	52,087	16,900	32,157	32,457	64,614	29,900
Payments to Counties with Indian Casinos	1,556	1,755	1,826	869	886	1,755	0	904	922	1,826	0
PERA Pension Aid	28,644	28,588	28,588	14,294	14,294	28,588	0	14,294	14,294	28,588	0
Senior Deferral Reimbursement	2,602	3,430	5,460	1,650	1,780	3,430	0	2,355	3,105	5,460	0
Political Contribution Refunds (OPEN)	(2)	11,000	12,000	4,500	6,500	11,000	0	5,500	6,500	12,000	0
Tax Refund Interest (OPEN)	38,375	24,000	30,000	11,000	13,000	24,000	0	15,000	15,000	30,000	0
Local Police/Fire Amort Aid (OPEN)	2,484	5,458	5,458	2,729	2,729	5,458	0	2,729	2,729	5,458	0
Redistrib. Amortization Aid	2,077	4,188	4,188	2,094	2,094	4,188	0	2,094	2,094	4,188	0
Local Police/Fire Suppl Amort Aid (OPEN)	1,524	0	0	0	0	0	0	0	0	0	0
Firefighters Relief Reimbursements (OPEN)	1,279	1,216	1,216	608	608	1,216	0	608	608	1,216	0
13, CH 143 - Police-Fire Retirement Supp Aid	0	31,000	31,000	15,500	15,500	31,000	0	15,500	15,500	31,000	0
14, CH 308 - Fire/EMS Volunteer Retention Stipend Aid Pilot	0	0	0	0	0	0	0	1,580	1,650	3,230	3,230
Repl Taconite Prod Tax Red IRRR (TR OUT)	5,174	7,062	7,729	3,500	3,562	7,062	0	3,703	4,026	7,729	0
Repl Taconite Prod Tax Red	9,074	10,146	10,183	5,057	5,089	10,146	0	5,058	5,125	10,183	0

**General Fund - Fund Balance Analysis**

	Closing	2-14 Fcst	2-14 Plng Est	5-14 Enacted	5-14 Enacted	5-14 Enacted	5-14 vs 2-14	5-14 Plng Est	5-14 Plng Est	5-14 Plng Est	5-14 vs 2-14
	FY 2012-13	FY 2014-15	FY 2016-17	FY 2014	FY 2015	FY 2014-15	FY 2014-15	FY 2016	FY 2017	FY 2016-17	FY 2016-17
PILT for DNR & DOT Owned Lands	51,212	61,419	62,319	30,597	30,822	61,419	0	31,047	31,272	62,319	0
14, CH 308 - PILT, Wildlife Mgmt Lands Correction	0	0	0	71	0	71	71	0	0	0	0
County Program Aid	322,671	372,495	412,351	166,284	206,951	373,235	740	210,683	209,168	419,851	7,500
14, CH 308 - County AIS Prevention Aid Changes	0	0	0	0	4,500	4,500	4,500	10,000	10,000	20,000	20,000
14, CH 308 - Debt Svc Aid - Lewis & Clark Joint Powers Bd	0	0	0	0	0	0	0	2,200	2,200	4,400	4,400
13, CH 143 - Township Aid	0	10,000	20,000	0	10,000	10,000	0	10,000	10,000	20,000	0
Bovine TB Credit											
School	127	0	0	0	0	0	0	0	0	0	0
Non-School	327	0	0	0	0	0	0	0	0	0	0
Mahnomen Adjustments (School)	140	280	280	140	140	280	0	140	140	280	0
Mahnomen Adjustments (Non-School)	1,060	2,120	2,120	1,060	1,060	2,120	0	1,060	1,060	2,120	0
Utility Transition Aid (Non-School)	2,487	782	598	779	3	782	0	350	248	598	0
14, CH 308 - Transition Aid for Business Production Property	0	0	0	0	0	0	0	0	160	160	160
Performance Measurement	1,092	842	856	419	423	842	0	426	430	856	0
10, SS2, CH 1 - Disaster Assistance - City Tax Base Repl Aid	39	0	0	0	0	0	0	0	0	0	0
Local Option Abatement Reimb (Non-School)	1,617	407	152	331	76	407	0	76	76	152	0
Local Option Abatement Reimb (School)	230	324	48	277	47	324	0	24	24	48	0
13, CH 143 - Moose Lake Assess Reimb	0	2,000	0	2,000	0	2,000	0	0	0	0	0
13, CH 143 - Aid for City of Mpls Debt Svc	0	0	3,700	0	0	0	0	0	3,700	3,700	0
13, CH 143 - Bloomington Infrastructure Projects FD	0	0	10,400	0	0	0	0	5,200	5,200	10,400	0
13, CH 143 - Greater MN Intern, DOR transfer to OHE	0	20	40	0	20	20	0	20	20	40	0
<b>Total Property Tax Aids &amp; Credits</b>	<b>2,776,872</b>	<b>2,922,607</b>	<b>3,283,218</b>	<b>1,326,697</b>	<b>1,642,741</b>	<b>2,969,438</b>	<b>46,831</b>	<b>1,669,350</b>	<b>1,701,916</b>	<b>3,371,266</b>	<b>88,048</b>
<b><i>Health &amp; Human Services</i></b>											
Human Services, Dept of											
Central Office Operations	263,367	306,442	305,253	156,553	153,092	309,645	3,203	156,695	150,207	306,902	1,649
Forecasted Programs	9,076,844	9,706,330	10,943,572	4,774,175	5,008,877	9,783,052	76,722	5,648,197	5,908,204	11,556,401	612,829
Grant Programs	595,884	641,370	664,627	318,050	327,319	645,369	3,999	336,526	336,468	672,994	8,367
State Operated Services	365,699	370,640	370,640	186,320	199,251	385,571	14,931	198,429	198,429	396,858	26,218
Sex Offender Program	142,261	156,514	159,490	76,769	83,922	160,691	4,177	79,745	79,745	159,490	0
Subtotal DHS Appropriations	10,444,055	11,181,296	12,443,582	5,511,867	5,772,461	11,284,328	103,032	6,419,592	6,673,053	13,092,645	649,063
Federal Reimbursement	(45,863)	(56,938)	(57,421)	(28,279)	(29,745)	(58,024)	(1,086)	(28,981)	(28,923)	(57,904)	(483)
FY13 Appropriations Carried Forward	0	4,046	0	4,046	0	4,046	0	0	0	0	0
<b>Total Human Services, Dept of (Net)</b>	<b>10,398,192</b>	<b>11,128,404</b>	<b>12,386,161</b>	<b>5,487,634</b>	<b>5,742,716</b>	<b>11,230,350</b>	<b>101,946</b>	<b>6,390,611</b>	<b>6,644,130</b>	<b>13,034,741</b>	<b>648,580</b>
Health, Dept of	143,899	154,154	148,512	80,783	80,727	161,510	7,356	77,370	77,319	154,689	6,177
Emergency Medical Services Board	5,663	5,482	5,482	2,741	2,741	5,482	0	2,741	2,741	5,482	0
Council on Disability	1,052	1,228	1,228	614	614	1,228	0	614	614	1,228	0
MH/MR Ombudsman	3,316	3,522	3,308	1,868	1,804	3,672	150	1,804	1,804	3,608	300
Ombudsperson for Families	530	667	668	333	334	667	0	334	334	668	0
08, CH 363 - Transfer to Health Care Access Fund	0	50,000	0	0	50,000	50,000	0	0	0	0	0
12, CH 247 Nursing Home Administrators Board	10	0	0	0	0	0	0	0	0	0	0
10, SS1, HF1 Transfer to HCAF	40,000	0	0	0	0	0	0	0	0	0	0
<b>Total Health &amp; Human Services</b>	<b>10,592,662</b>	<b>11,343,457</b>	<b>12,545,359</b>	<b>5,573,973</b>	<b>5,878,936</b>	<b>11,452,909</b>	<b>109,452</b>	<b>6,473,474</b>	<b>6,726,942</b>	<b>13,200,416</b>	<b>655,057</b>



**General Fund - Fund Balance Analysis**

	Closing	2-14 Fcst	2-14 Plng Est	5-14 Enacted	5-14 Enacted	5-14 Enacted	5-14 vs 2-14	5-14 Plng Est	5-14 Plng Est	5-14 Plng Est	5-14 vs 2-14
	FY 2012-13	FY 2014-15	FY 2016-17	FY 2014	FY 2015	FY 2014-15	FY 2014-15	FY 2016	FY 2017	FY 2016-17	FY 2016-17
<b><u>Public Safety &amp; Judiciary</u></b>											
Supreme Court	83,844	89,739	89,582	44,548	45,191	89,739	0	44,791	44,791	89,582	0
Court of Appeals	20,391	21,676	22,228	10,641	11,035	21,676	0	11,104	11,124	22,228	0
Trial Courts	470,282	504,081	513,244	247,459	256,622	504,081	0	256,622	256,622	513,244	0
State Guardian Ad Litem Board	24,277	25,170	25,512	12,414	12,756	25,170	0	12,756	12,756	25,512	0
Tax Court	1,645	2,058	2,070	1,023	1,035	2,058	0	1,035	1,035	2,070	0
Uniform Laws Comm	74	231	168	147	84	231	0	84	84	168	0
Judicial Stnds, Bd on	1,198	1,212	912	756	456	1,212	0	456	456	912	0
Bd of Public Defense	132,557	144,435	147,224	70,823	73,612	144,435	0	73,612	73,612	147,224	0
Private Detective Board	233	240	240	120	164	284	44	120	120	240	0
Peace Officer Standards and Training, Board	0	0	0	0	50	50	50	0	0	0	0
Human Rights, Dept of	6,209	6,594	6,594	3,297	4,021	7,318	724	3,723	3,723	7,446	852
Corrections, Dept of	913,216	968,801	1,007,836	481,497	517,527	999,024	30,223	520,409	525,476	1,045,885	38,049
Sentencing Guidelines Commission	1,167	1,472	1,172	886	586	1,472	0	586	586	1,172	0
Public Safety, Dept of	185,242	183,441	167,651	100,669	87,585	188,254	4,813	87,473	81,962	169,435	1,784
<b>Total Public Safety &amp; Judiciary</b>	<b>1,840,335</b>	<b>1,949,150</b>	<b>1,984,433</b>	<b>974,280</b>	<b>1,010,724</b>	<b>1,985,004</b>	<b>35,854</b>	<b>1,012,771</b>	<b>1,012,347</b>	<b>2,025,118</b>	<b>40,685</b>
<b><u>Transportation</u></b>											
Transportation, Dept of	31,622	35,547	35,066	18,014	26,315	44,329	8,782	17,783	17,783	35,566	500
Metropolitan Council	78,076	184,859	153,372	107,889	79,804	187,693	2,834	76,626	76,626	153,252	(120)
Public Safety, Dept of	14,679	18,679	18,868	9,292	13,021	22,313	3,634	11,447	11,541	22,988	4,120
Public Safety, Dept of (TR OUT)	1,584	0	0	0	0	0	0	0	0	0	0
Payback 2008 State Airports Fund	0	15,000	0	15,000	0	15,000	0	0	0	0	0
<b>Total Transportation</b>	<b>125,961</b>	<b>254,085</b>	<b>207,306</b>	<b>150,195</b>	<b>119,140</b>	<b>269,335</b>	<b>15,250</b>	<b>105,856</b>	<b>105,950</b>	<b>211,806</b>	<b>4,500</b>
<b><u>Environment &amp; Agriculture</u></b>											
Pollution Control Agency	9,667	9,527	9,526	4,764	4,763	9,527	0	4,763	4,763	9,526	0
Natural Resources, Dept of	110,793	130,592	131,972	64,056	69,957	134,013	3,421	65,986	65,986	131,972	0
Natural Resources, Dept of (OPENS)	57,630	42,002	42,036	20,984	21,018	42,002	0	21,018	21,018	42,036	0
Water & Soil Resources Bd	34,261	28,359	25,282	15,718	12,641	28,359	0	12,641	12,641	25,282	0
MN Conservation Corps	612	910	910	455	455	910	0	455	455	910	0
Metropolitan Council Parks	5,740	5,740	5,740	2,870	2,945	5,815	75	2,870	2,870	5,740	0
Zoological Board	10,856	10,850	10,850	5,425	5,425	10,850	0	5,425	5,425	10,850	0
Transfer to Closed Landfill Investment Fund	0	10,000	25,300	0	10,000	10,000	0	12,650	12,650	25,300	0
Agriculture, Dept of	61,804	63,700	63,140	32,130	34,320	66,450	2,750	31,920	31,920	63,840	700
Animal Health Board	9,662	9,720	9,674	4,883	5,147	10,030	310	5,263	5,272	10,535	861
Agric Util Research Inst	5,286	7,286	7,286	3,643	3,643	7,286	0	3,643	3,643	7,286	0
<b>Total Environment &amp; Agriculture</b>	<b>306,311</b>	<b>318,686</b>	<b>331,716</b>	<b>154,928</b>	<b>170,314</b>	<b>325,242</b>	<b>6,556</b>	<b>166,634</b>	<b>166,643</b>	<b>333,277</b>	<b>1,561</b>
<b><u>Jobs, Economic Development, Housing &amp; Commerce</u></b>											
Commerce, Dept of	42,494	50,258	47,775	45,913	23,995	69,908	19,650	23,892	23,883	47,775	0
Public Utilities Comm	11,583	12,898	12,446	6,457	6,441	12,898	0	6,241	6,205	12,446	0
Employment & Economic Development	107,344	177,129	144,764	100,362	106,319	206,681	29,552	74,630	73,257	147,887	3,123
Housing Finance (TR OUT)	88,816	101,496	98,096	58,748	45,198	103,946	2,450	49,048	49,048	98,096	0
Labor & Industry	1,596	2,132	2,132	1,066	1,516	2,582	450	1,166	1,166	2,332	200
Mediation Services	3,160	4,221	4,116	2,188	2,158	4,346	125	2,183	2,183	4,366	250
Accountancy, Bd of	779	1,323	1,236	705	662	1,367	44	618	618	1,236	0
Architectural/Eng, Bd of	1,252	1,548	1,548	774	818	1,592	44	774	774	1,548	0
Board of Cosmetologist Examiners	2,092	2,692	2,692	1,346	1,366	2,712	20	1,346	1,346	2,692	0
Board of Barber Examiners	471	634	634	317	327	644	10	317	317	634	0

**General Fund - Fund Balance Analysis**

	Closing	2-14 Fcst	2-14 Plng Est	5-14 Enacted	5-14 Enacted	5-14 Enacted	5-14 vs 2-14	5-14 Plng Est	5-14 Plng Est	5-14 Plng Est	5-14 vs 2-14
	FY 2012-13	FY 2014-15	FY 2016-17	FY 2014	FY 2015	FY 2014-15	FY 2014-15	FY 2016	FY 2017	FY 2016-17	FY 2016-17
MN Science & Tech Auth	652	0	0	0	0	0	0	0	0	0	0
Region 3 - Occupation Tax (OPEN)	1,030	912	912	456	2,836	3,292	2,380	2,856	2,886	5,742	4,830
Explore Minnesota Tourism	18,035	28,389	27,976	14,401	13,988	28,389	0	13,988	13,988	27,976	0
<b>Total Jobs, Economic Development, Housing &amp; Commerce</b>	<b>279,304</b>	<b>383,632</b>	<b>344,327</b>	<b>232,733</b>	<b>205,624</b>	<b>438,357</b>	<b>54,725</b>	<b>177,059</b>	<b>175,671</b>	<b>352,730</b>	<b>8,403</b>
<b><u>State Government &amp; Veterans</u></b>											
Legislature	123,958	149,816	137,684	80,974	69,261	150,235	419	69,176	69,176	138,352	668
Governor/Lt Gov Office	6,371	6,706	6,706	3,353	3,353	6,706	0	3,353	3,353	6,706	0
State Auditor Office	16,457	4,195	4,246	2,072	2,123	4,195	0	2,123	2,123	4,246	0
Attorney General Office	37,113	44,250	44,250	22,125	22,125	44,250	0	22,125	22,125	44,250	0
Secretary of State	11,317	12,743	13,262	6,112	6,631	12,743	0	6,631	6,631	13,262	0
Campaign Finance & Public Disclosure Bd	1,587	2,000	2,000	1,000	1,000	2,000	0	1,000	1,000	2,000	0
Campaign Financing (OPEN)(TR OUT)	3,085	2,766	2,960	112	2,654	2,766	0	112	2,848	2,960	0
Investment Board	278	278	278	139	139	278	0	139	139	278	0
MN-IT Services	11,999	4,862	4,862	2,431	2,431	4,862	0	2,431	2,431	4,862	0
Administrative Hearings Office	602	738	642	482	256	738	0	386	256	642	0
Administration, Dept of	38,029	45,700	42,921	25,442	20,474	45,916	216	21,884	21,469	43,353	432
Administration Dept, WCRA (OPEN)	4,164	3,066	1,648	1,895	1,171	3,066	0	804	844	1,648	0
Capitol Area Arch Planning Bd	611	683	670	348	335	683	0	335	335	670	0
Minnesota Management & Budget	36,814	48,983	40,974	28,779	20,901	49,680	697	20,490	20,490	40,980	6
Minnesota Management & Budget (STANDING)	11,344	17,942	17,934	8,971	8,971	17,942	0	8,966	8,968	17,934	0
Revenue, Dept of	268,269	273,390	272,404	139,188	137,852	277,040	3,650	137,382	136,202	273,584	1,180
Revenue, Dept of (OPENS)	2,150	3,800	3,800	1,900	1,900	3,800	0	1,900	1,900	3,800	0
Revenue, Dept of (STANDING)	3,236	50	50	25	25	50	0	25	25	50	0
Amateur Sports Commission	470	532	532	266	316	582	50	266	266	532	0
Council on Black Minnesotans	585	784	784	392	392	784	0	392	392	784	0
Council on Chicano Latino Affairs	557	750	750	375	375	750	0	375	375	750	0
Council on Asian-Pacific Minnesotans	485	708	708	354	354	708	0	354	354	708	0
Council on Indian Affairs	866	1,124	1,124	562	562	1,124	0	562	562	1,124	0
Historical Society	45,832	47,672	45,541	23,061	24,636	47,697	25	23,169	22,372	45,541	0
State Arts Board	14,635	15,028	15,028	7,514	7,514	15,028	0	7,514	7,514	15,028	0
MN Humanities Commission	474	542	502	291	251	542	0	251	251	502	0
Science Museum of Minnesota	2,136	2,158	2,158	1,079	1,079	2,158	0	1,079	1,079	2,158	0
Veterans Affairs, Dept of	116,365	126,261	125,506	63,508	62,753	126,261	0	62,753	62,753	125,506	0
Veterans Affairs, Dept of (OPEN)	0	3,475	4,029	1,687	1,788	3,475	0	1,939	2,090	4,029	0
Military Affairs, Dept of	29,655	53,232	38,736	33,864	19,368	53,232	0	19,368	19,368	38,736	0
Military Affairs, Dept of (OPEN)	1,534	846	846	423	423	846	0	423	423	846	0
Contingent Accounts	497	500	500	500	0	500	0	500	0	500	0
Tort Claims	0	322	322	161	161	322	0	161	161	322	0
Legislators Retirement (OPEN)	6,589	3,430	0	3,430	0	3,430	0	0	0	0	0
Constitutional Officers Retirement (OPEN)	935	479	0	479	0	479	0	0	0	0	0
Consolidated Leg & Const Officers Retire (OPEN)	0	3,987	8,215	0	3,987	3,987	0	4,067	4,148	8,215	0

**General Fund - Fund Balance Analysis**

	Closing	2-14 Fcst	2-14 Plng Est	5-14 Enacted	5-14 Enacted	5-14 Enacted	5-14 vs 2-14	5-14 Plng Est	5-14 Plng Est	5-14 Plng Est	5-14 vs 2-14
	FY 2012-13	FY 2014-15	FY 2016-17	FY 2014	FY 2015	FY 2014-15	FY 2014-15	FY 2016	FY 2017	FY 2016-17	FY 2016-17
PERA/Mpls Employee Retirement Aid (OPEN)	45,500	48,000	48,000	24,000	24,000	48,000	0	24,000	24,000	48,000	0
1993 TRA/Mpls Teacher Retire Aid (OPEN)	5,000	5,000	5,000	2,500	2,500	5,000	0	2,500	2,500	5,000	0
1997 TRA/Mpls Teacher Retire Aid (OPEN)	25,908	25,908	25,908	12,954	12,954	25,908	0	12,954	12,954	25,908	0
St Paul Teacher Retirement Aid 1997 (OPEN)	5,654	19,654	5,654	9,827	9,827	19,654	0	9,827	9,827	19,654	14,000
Duluth Teacher Retirement (OPEN)	692	12,692	692	6,346	20,377	26,723	14,031	14,377	14,377	28,754	28,062
<b>SUBTOTAL STATE GOVERNMENT &amp; VETERANS</b>	<b>881,753</b>	<b>995,052</b>	<b>927,826</b>	<b>518,921</b>	<b>495,219</b>	<b>1,014,140</b>	<b>19,088</b>	<b>486,093</b>	<b>486,081</b>	<b>972,174</b>	<b>44,348</b>
MMB Non-Operating (OPEN)	9,605	8,893	9,732	4,288	4,605	8,893	0	4,750	4,982	9,732	0
Indirect Cost Receipts Offset	(28,115)	(40,840)	(40,790)	(20,445)	(20,395)	(40,840)	0	(20,395)	(20,395)	(40,790)	0
<b>Total State Government &amp; Veterans</b>	<b>863,243</b>	<b>963,105</b>	<b>896,768</b>	<b>502,764</b>	<b>479,429</b>	<b>982,193</b>	<b>19,088</b>	<b>470,448</b>	<b>470,668</b>	<b>941,116</b>	<b>44,348</b>
<b>Debt Service</b>											
Debt Service	413,799	1,252,740	1,268,294	619,935	634,057	1,253,992	1,252	625,484	652,598	1,278,082	9,788
Line of Credit Costs	1,257	0	0	0	0	0	0	0	0	0	0
<b>Total Debt Service</b>	<b>415,056</b>	<b>1,252,740</b>	<b>1,268,294</b>	<b>619,935</b>	<b>634,057</b>	<b>1,253,992</b>	<b>1,252</b>	<b>625,484</b>	<b>652,598</b>	<b>1,278,082</b>	<b>9,788</b>
<b>Capital Projects</b>											
08, CH 179 Housing Finance Agency	4,798	4,797	4,799	2,397	2,400	4,797	0	2,400	2,399	4,799	0
14, CH 295 - Additional MHFA Debt Service	0	0	0	0	0	0	0	6,400	6,400	12,800	12,800
08, CH 179 UofM Biomed Research Facility	19,260	25,412	27,844	11,490	13,922	25,412	0	13,919	13,925	27,844	0
06, SF2460 UofM Stadium	20,494	20,493	20,500	10,247	10,246	20,493	0	10,250	10,250	20,500	0
12, CH 293 Housing Finance Agency (TR OUT)	0	2,199	4,062	0	2,199	2,199	0	2,030	2,032	4,062	0
State Appropriation Refunding Bonds	0	113,962	114,175	48,181	65,781	113,962	0	57,078	57,097	114,175	0
12, CH 299 Grants to City of St Paul, Pmnts to MSFA for MPLS	0	5,400	20,625	2,700	2,700	5,400	0	10,200	10,425	20,625	0
12, CH 299 Vikings Stadium Debt Service	0	37,499	60,312	7,347	30,152	37,499	0	30,154	30,158	60,312	0
12, CH 299 MPLS Sales Tax to MSFA	0	2,593	7,685	813	1,780	2,593	0	2,941	4,744	7,685	0
14, CH 295 - Cash Capital Projects - Natural Resources	0	0	0	15,000	0	15,000	15,000	0	0	0	0
14, CH 295 - Cash Capital Projects - Agriculture	0	0	0	325	0	325	325	0	0	0	0
14, CH 295 - Cash Capital Projects - Administration	0	0	0	1,000	0	1,000	1,000	0	0	0	0
14, CH 295 - Cash Capital Projects - MN Amateur Sports Comm	0	0	0	1,500	0	1,500	1,500	0	0	0	0
14, CH 295 - Cash Capital Projects - Public Safety	0	0	0	225	0	225	225	0	0	0	0
14, CH 295 - Cash Capital Projects - Transportation	0	0	0	51,743	0	51,743	51,743	0	0	0	0
14, CH 295 - Cash Capital Projects - Veterans Affairs	0	0	0	225	0	225	225	0	0	0	0
14, CH 295 - Cash Capital Projects - Corrections	0	0	0	18,000	0	18,000	18,000	0	0	0	0
14, CH 295 - Cash Capital Projects - Employment and Economic Dev	0	0	0	83,255	0	83,255	83,255	0	0	0	0
14, CH 295 - Cash Capital Projects - Public Facilities Authority	0	0	0	22,275	0	22,275	22,275	0	0	0	0
14, CH 295 - Cash Capital Projects - MN Historical Society	0	0	0	1,400	0	1,400	1,400	0	0	0	0
14, CH 295 - Cash Capital Projects - Iron Range Resources and Rehab Bd	0	0	0	3,800	0	3,800	3,800	0	0	0	0
<b>Total Capital Projects</b>	<b>44,552</b>	<b>212,355</b>	<b>260,002</b>	<b>281,923</b>	<b>129,180</b>	<b>411,103</b>	<b>198,748</b>	<b>135,372</b>	<b>137,430</b>	<b>272,802</b>	<b>12,800</b>
<b>Other</b>	<b>22,873</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Cancellation Estimates</b>											
Cancellation Estimates	0	(20,110)	(20,000)	(5,110)	(15,000)	(20,110)	0	(5,000)	(15,000)	(20,000)	0
<b>Total Cancellation Estimates</b>	<b>0</b>	<b>(20,110)</b>	<b>(20,000)</b>	<b>(5,110)</b>	<b>(15,000)</b>	<b>(20,110)</b>	<b>0</b>	<b>(5,000)</b>	<b>(15,000)</b>	<b>(20,000)</b>	<b>0</b>
<b>Dedicated Expenditures</b>											
All Other Dedicated Revenue	650	190	2	189	1	190	0	1	1	2	0
<b>Total Dedicated Expenditures</b>	<b>650</b>	<b>190</b>	<b>2</b>	<b>189</b>	<b>1</b>	<b>190</b>	<b>0</b>	<b>1</b>	<b>1</b>	<b>2</b>	<b>0</b>

**General Fund - Fund Balance Analysis**

	Closing	2-14 Fcst	2-14 Plng Est	5-14 Enacted	5-14 Enacted	5-14 Enacted	5-14 vs 2-14	5-14 Plng Est	5-14 Plng Est	5-14 Plng Est	5-14 vs 2-14
	FY 2012-13	FY 2014-15	FY 2016-17	FY 2014	FY 2015	FY 2014-15	FY 2014-15	FY 2016	FY 2017	FY 2016-17	FY 2016-17
<b><i>Reserve/Appr Carried Forward</i></b>											
Cash Flow Account	350,000	350,000	350,000	350,000	350,000	350,000	0	350,000	350,000	350,000	0
Budget Reserve Account	642,832	660,992	660,992	660,992	810,992	810,992	150,000	810,992	810,992	810,992	150,000
Budget Reserve Acct Transfer fr Assigned Risk Plan 12, SS1, CH 1 Use Budget Res for Disaster Asst	59,021 (45,382)	0	0	0	0	0	0	0	0	0	0
Stadium Reserve Account	0	23,392	0	37,444	23,392	23,392	0	2,888	0	0	0
Appropriations Carried Forward	69,355	0	0	0	0	0	0	0	0	0	0
<b>Total Reserve/Appr Carried Fwd</b>	<b>1,075,826</b>	<b>1,034,384</b>	<b>1,010,992</b>	<b>1,048,436</b>	<b>1,184,384</b>	<b>1,184,384</b>	<b>150,000</b>	<b>1,163,880</b>	<b>1,160,992</b>	<b>1,160,992</b>	<b>150,000</b>